

Amendment No. 31 to HB0534

**Holt
Signature of Sponsor**

AMEND Senate Bill No. 1221

House Bill No. 534*

by adding the following as new sections immediately preceding the effective date section and renumbering the remaining section accordingly:

SECTION __. Tennessee Code Annotated, Section 67-3-201, is amended by adding the following as a new subsection:

(c)

(1) The tax imposed by this section does not apply to any gasoline that is sold at retail in a distressed rural county.

(2) As used in this subsection (c), "distressed rural county" means any county that qualifies as an "eligible county" under § 67-6-104, for the apportionment of sales and use tax revenue for commercial development districts.

SECTION __. Tennessee Code Annotated, Section 67-3-202, is amended by adding the following as a new subsection:

(d)

(1) The tax imposed by this section does not apply to any diesel fuel that is sold at retail in a distressed rural county.

(2) As used in this subsection (d), "distressed rural county" means any county that qualifies as an "eligible county" under § 67-6-104, for the apportionment of sales and use tax revenue for commercial development districts.

SECTION __. Tennessee Code Annotated, Section 67-3-1102, is amended by adding the following as a new subsection:

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AMEND Senate Bill No. 1221

House Bill No. 534*

(c)

(1) The tax imposed by this section does not apply to any liquefied gas that is sold at retail in a distressed rural county.

(2) As used in this subsection (c), "distressed rural county" means any county that qualifies as an "eligible county" under § 67-6-104, for the apportionment of sales and use tax revenue for commercial development districts.

SECTION __. Tennessee Code Annotated, Section 67-3-1113, is amended by adding the following as a new subsection:

(c)

(1) The tax imposed by this section does not apply to any compressed natural gas that is sold at retail in a distressed rural county.

(2) As used in this subsection (c), "distressed rural county" means any county that qualifies as an "eligible county" under § 67-6-104, for the apportionment of sales and use tax revenue for commercial development districts.